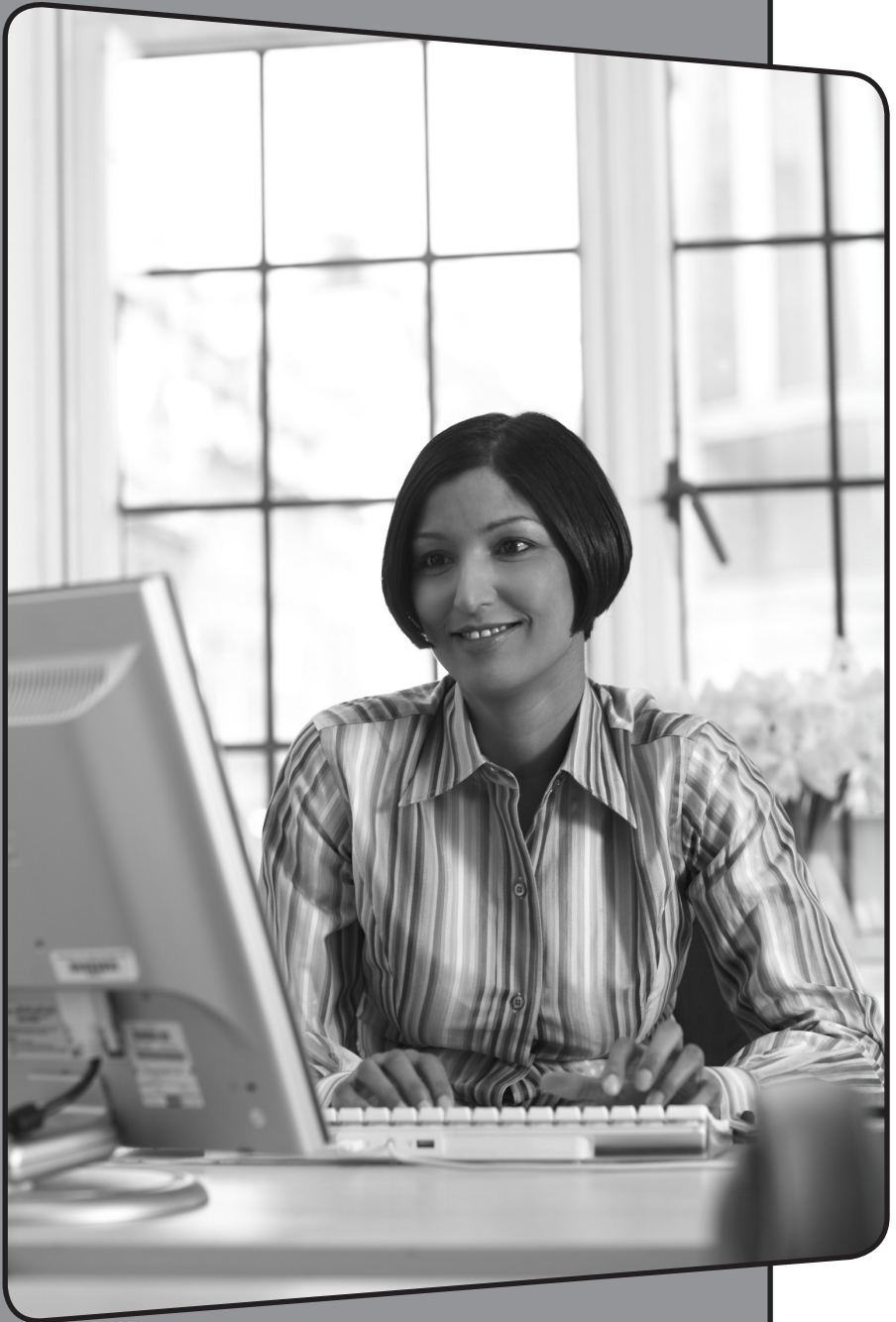


## 2012 Electronic Funds Transfer Guidelines



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I.      **Electronic Funds Transfer Requirements and Payment Options**

This guide covers the requirements and payment options for making electronic funds transfer tax payments to the Louisiana Department of Revenue.

**Contact Information**

Electronic Funds Transfer Assistance can be obtained as follows:

- E-mail . . . . .[EFT.REVEFAX@LA.GOV](mailto:EFT.REVEFAX@LA.GOV)
- To verify receipt of an EFT payment . . . . . 225-922-3270 or 1-888-829-3071

**Mail Applications and Returns to:**

*Louisiana Department of Revenue*  
EFT Processing  
Post Office Box 3863  
Baton Rouge, Louisiana 70821-3863

**Electronic Funds Transfer Requirements**

Louisiana Revised Statute 47:1519 authorizes the Louisiana Department of Revenue to require electronic payments from taxpayers whose individual payments exceed \$5,000.

Electronic Funds Transfer (*EFT*) payment is required under all of the following circumstances:

1. The tax due in connection with the filing of any return, report or other document exceeds \$5,000.
2. A taxpayer files tax returns more frequently than monthly, and during the preceding 12-month period, the average total payment exceeds \$5,000.
3. A company files withholding tax returns and payments on behalf of other taxpayers during the preceding 12-month period and the average total payments for all tax returns filed exceed \$5,000.

**Electronic Funds Transfer Payment Options**

If you are required to make tax payments by electronic funds transfer, you must select one of the following payment methods:

**1. Online payments via the department’s web site**

- *Louisiana Taxpayer Access Point (LaTAP) System*  
Taxpayers may make electronic payments via the Department’s web site using the Louisiana Taxpayer Access Point (*LaTAP*) system. *LaTAP* allows taxpayers to view their business tax accounts, file returns, make payments, and update account information using a single logon. To register, go to [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap) and create a login ID and password. Once you are registered, your authorization code, which is only needed for your first log-in, will be sent to you by email or mail.
- *Business Tax Online Payments*  
Taxpayers may make electronic payments via the Department’s web site using the online business tax payment option (see [www.revenue.louisiana.gov/fileonline](http://www.revenue.louisiana.gov/fileonline)). To make online payments, the taxpayer must first register using their tax account number and select the new registration option. Complete the registration information including the tax type and select a personal identification number (*PIN*). After your information and *PIN* are accepted, you will be able to pay tax through this site. Separate registrations are required for each tax type.
- *Credit or Debit Card Payments*  
Tax payments may be made by debit or credit card from the Department’s web site, [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov) or directly through the vendor’s site at [www.officialpayments.com](http://www.officialpayments.com). Payments may also be made by telephone through Official Payments at 1-888-272-9829. A convenience charge, which is currently 2.49 percent, will be added to all debit and credit card payments. Payments must be initiated on or before the tax due date.  
Customer Service Number: 877-297-7457

## 2. ACH debit payments

The ACH debit method allows you to transfer funds by authorizing the state to electronically debit your bank account for the amount you report to the state's data collection service. Your account will be debited only upon your initiation and for the amount you specify.

## 3. ACH credit payments with addenda record

The ACH Credit Payment method allows you to transfer funds by instructing your bank to charge your bank account and deposit the funds to the Department's bank account. Because you initiate the transfer, you are responsible for payment of any bank costs associated with the transfer and your bank must include an addenda record with the funds transfer to identify your tax account, the tax type, and tax period to which the payment applies. Before committing to this payment method, you should verify that your financial institution is able to correctly transmit the addenda record.

More detailed information on the rules and regulations of the National Automated Clearinghouse Association (NACHA), are available from the association at:

*National Automated Clearinghouse Association*  
13665 Dulles Technology Drive, Suite 300  
Herndon, Virginia 20171  
1-800-487-9180  
[www.nacha.org](http://www.nacha.org)

## 4. Payment by other immediately-investible funds

If a taxpayer is required to make electronic payments but is unable to, the taxpayer must make payment by immediately investible funds. Payments by immediately investible funds include cash, cashier's checks, and money orders. Taxpayers choosing to pay by immediately investible funds must deliver their payment and tax return to the Department in person or by courier between the hours of 8:00 a.m. and 4:30 p.m. on or before the due date of the return. If the due date falls on a weekend or a State of Louisiana legal holiday, the payment and return must be delivered on the first business day following the holiday. Bank or Federal Reserve holidays do not affect the due date of immediately investible funds. **Regional offices are only open on certain days. See page 16 for addresses and phone numbers of the regional offices.**

**Note:** FedWire transfers are not allowed.

## II. Electronic Funds Transfer Payment and Filing Responsibilities

### Payment Due Dates

An electronic funds transfer payment must be initiated and posted to the state's bank account as immediately available funds on or before the due date of the payment. When initiating electronic payments, please consider bank processing cycles and the impact of weekends and holidays. Taxpayers are responsible for ensuring that their bank has the information necessary, including the addenda record for ACH credits, to timely complete the transaction.

Louisiana Administrative Code 61:I.4910.E.1 provides that payments transmitted electronically will be considered timely paid if the payment transaction's confirmation time and date stamp is on or before the due date. However, if the payment is not timely paid, the date of receipt by the Secretary will govern for purposes of determining the amount of any late payment penalties.

### Holidays and Weekends

Louisiana Administrative Code 61:I.4910.E.3 provides that when the statutory filing due date, without regard to extensions, falls on a Saturday, Sunday, Federal Reserve holiday, or legal State of Louisiana holiday, the payment is due on or before the next business day.

Please use the following holiday schedules to determine when you must initiate an ACH transaction for timely payment of a tax due date. Financial institution holidays in your area may vary.

#### Federal Reserve Holidays—*Louisiana Banks*

New Year's Day . . . . .	January 1
Martin Luther King Jr.'s Birthday . . . . .	3rd Monday in January
President's Day . . . . .	3rd Monday in February
Memorial Day . . . . .	Last Monday in May
Independence Day . . . . .	July 4
Labor Day . . . . .	1st Monday in September
Columbus Day . . . . .	2nd Monday in October
Veterans' Day . . . . .	November 11
Thanksgiving Day . . . . .	4th Thursday in November
Christmas Day . . . . .	December 25

#### Legal Holidays—*Louisiana State Offices*

The Louisiana Department of Revenue is closed for the following holidays and EFT assistance will not be available:

New Year's Day . . . . .	January 1
Martin Luther King Jr.'s Birthday . . . . .	3rd Monday in January
Inauguration Day . . . . .	Every four years - <i>Baton Rouge only</i>
Mardi Gras Day . . . . .	Tuesday before Ash Wednesday
Good Friday . . . . .	Friday before Easter Sunday
Memorial Day . . . . .	Last Monday in May ( <i>must be proclaimed</i> )
Independence Day . . . . .	July 4
Labor Day . . . . .	1st Monday in September
General Election Day . . . . .	Designated date in November ( <i>every two years</i> )
Veterans' Day . . . . .	November 11
Thanksgiving Day . . . . .	4th Thursday in November
Acadian Day . . . . .	Day after Thanksgiving ( <i>must be proclaimed</i> )
Christmas Day . . . . .	December 25

When holidays fall on a Saturday, the previous Friday may be observed. When holidays fall on a Sunday, the following Monday may be observed. The day after Thanksgiving is usually declared a holiday.

### **Tax Return Filing Requirements**

Taxpayers that make payments by electronic funds transfer are still required to timely file the tax return. If a paper tax return is filed, the fact that payment was made by electronic funds transfer (*EFT*) must be boldly indicated on the tax return and the return must be mailed to the following address:

*Louisiana Department of Revenue*  
EFT Processing  
Post Office Box 3863  
Baton Rouge, Louisiana 70821-3863

### **Withholding EFT Payments and Filings for Periods Beginning on or after January 1, 2012**

All taxpayers must file an Employer's Return of Louisiana Withholding Tax (L-1 Return) for each quarter. Payments of withholding tax must be made semi-monthly, monthly or quarterly based on your payment frequency. If no tax was withholding for a payment period, then a payment does not need to be made for that period. However, if the withholding tax due is zero for the last payment period of the quarter, the Employer's Return of Louisiana Withholding Tax (L-1 Return) for that quarter still needs to be filed. The withholding tax annual reconciliations (L-3s) should not include payments and must be separately filed.

### **Withholding EFT Payments and Filings for Periods Beginning Before January 1, 2012**

If withholding tax payments are made by electronic funds transfer, the taxpayer is not required to file a separate tax return. However, if the withholding tax due is zero, the filing of a zero EFT transmission will create a zero return thereby properly crediting the tax period. In addition, if the electronic funds transfer payment includes interest and penalties, the taxpayer must file a tax return to show the tax, interest, and penalties paid. Otherwise, the payment amount will be considered the tax amount due. The withholding tax annual reconciliations (L-3s) should not include payments and must be separately filed.

### **Penalties**

If the EFT payment is not timely made or if the required tax return is not filed by the due date, the provisions for late payment penalties, late filing penalties, interest, and loss of applicable discount shall apply in accordance with R.S. 47:1601-1602.

### **Waiver Of The Electronic Funds Transfer Tax Payment Requirement**

Any taxpayer required to make payments by electronic funds transfer may request a waiver of the requirement for one calendar year only. Please submit the request, which includes the reasons why waiver of the EFT requirement is being requested, to the following address:

*Louisiana Department of Revenue*  
Tax Administration  
Post Office Box 201  
Baton Rouge, Louisiana 70821-0201

### **Verification of Receipt of Funds Transfer**

To verify that your payment has been received by the Louisiana Department of Revenue, call (225) 922-3270 from the Baton Rouge calling area or toll-free 1-888-829-3071 on a touchtone telephone. You will need to know your Louisiana Department of Revenue account number, the tax period end date, and the amount transferred. Payment information will be available on the second business day following the date of transmission.

### III. Louisiana Taxpayer Access Point (LaTAP)

The Louisiana Taxpayer Access Point (LaTAP) system allows taxpayers to file and pay taxes electronically, view the status of their accounts, and update address information via the Department's web site at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap). To use LaTAP, you must register your account and receive system access authorization code. Registration requires the following information:

- Account Number
- Tax Type
- ZIP Code
- Last Payment Amount
- Email Address

Once registration is completed, you will receive an authorization code that will be required to access LaTAP the first time. The authorization code will be sent by email if you provide an email address and your last payment amount. If you cannot provide all of the information, your authorization code will be sent to you by mail.

**Note:** A demonstration video may be viewed online to get an overview of the basic LaTAP functions at: <http://revenue.louisiana.gov/sections/answercenter/TaxpayerEducationCourses/LaTAPOverview/index.html>

#### Adding Additional Accounts to Your LaTAP Profile

Once a LaTAP login ID has been established, access can be added for all associated accounts including other locations for the same tax or other tax types.

To add accounts, log in to your account and select “Add access to another account” link from the LaTAP home page. You must provide the following information for each added account:

- Account Number
- Tax Type
- ZIP Code
- Last Payment Amount

If you need additional assistance, please contact via email [taxpayer.accesspoint@la.gov](mailto:taxpayer.accesspoint@la.gov) or call (225) 219-2203.

#### Making Payments Using LaTAP

##### 1. Payments for a specific filing period

- Select the filing period from the filing period list and choose the “Pay Now” link or select the “Make a payment” link and choose the “Return payment” option.
- Enter the payment effective date, which is the date that the funds will be withdrawn from your bank account.
- Enter the payment amount.
- Select the bank source or enter a new bank source for the payment.
- Press submit button and verify your payment by entering your password.

##### 2. Payments toward an account balance

- Select the “Make a payment” link and choose the “Bill” option.
- Enter the payment effective date, which is the date that the funds will be withdrawn from your bank account.
- Enter the payment amount.
- Select the bank source or enter a new bank source for the payment.
- Press submit button and verify your payment by entering your password.
- Your payment will be applied to the oldest periods with a balance due first.



## Bank Information in LaTAP

When making a payment you can choose to save a payment source for future use. After entering the bank routing number and account number, check the box next to “*save payment source for future use*” and define a name for the payment source for future reference.

You may add new payment sources or change a source at any time in your LaTAP profile. After logging in and following the “*My Profile*” link to view your profile, you may view your payment sources at the bottom of the profile screen. To add a new payment source, click the “*Add Source*” link and enter the correct details. To change a source, click the desired source name from the list of payment sources to view the details for that source. The “*Modify*” button will allow you to change the details.

## Proof of Payment

Payments made through the LaTap System, will be acknowledged with a confirmation number. The payment effective date must be on or before the tax due date to avoid penalties and interest. Payments are verified by the bank before they are posted to your account. If a payment requires manual review after it is verified by the bank, posting may take several days. Payments will be considered timely paid if the payment was initiated on or before the tax due date even if there are delays posting the payment to the taxpayer’s account.

## Payments Made Under Protest

If the taxpayer makes a payment under protest, the payment amount that is protested must be made with a separate transmission.

Payments made under protest must be documented using one of the following methods:

1. A notation on the return of the amount being paid under protest.
2. An attachment to the return notating the amount being paid under protest.
3. A separate letter documenting the amount being paid under protest. Be sure that any documentation submitted is properly identified with the tax type, Revenue account number, and tax period.

The amount remitted under protest will be held in an escrow account for 30 days from the date of the payment. If the taxpayer files suit for recovery of the tax within 30 days, the funds will continue to be held in escrow. If the taxpayer fails to file suit for recovery within 30 days, the funds will be deposited in general funds at the end of the 30-day period.

## Correcting Electronic Funds Transfer Payment Errors

LaTAP errors may only be corrected if the payment is still pending.

As soon as the error is discovered, Login to LaTAP and click on the blue “*Requests*” link to see a list of payments with the processing status indicated. If the erroneous payment has not been processed and is still pending, click on the blue payment link to open a new screen that will allow you to cancel the request by clicking on the “*Withdraw*” button. If the payment amount is incorrect, withdraw the payment request and create a new payment request for the correct amount.

If the EFT payment has been completed and cannot be corrected, the taxpayer should contact the Electronic Customer Service at [eft.revefax@la.gov](mailto:eft.revefax@la.gov). If the error results in an underpayment, a second EFT payment to pay the additional amount due should be made as soon as possible to avoid interest and penalties. If the error results in an overpayment, a refund of the overpayment will be issued.



## IV. Business Tax Online Payments

Taxpayers may make electronic payments via the Department's web site using the online business tax payment option (see [www.revenue.louisiana.gov/fileonline](http://www.revenue.louisiana.gov/fileonline)).

To make online payments, the taxpayer must first register using their tax account number and select the new registration option. Complete the registration information including the tax type and select a personal identification number (PIN). After your information and PIN are accepted, you will be able to pay tax through this site. Separate registrations are required for each tax type. However, once you are into the system to make a payment, the system will not allow you to cancel and/or make changes.

**To register, you must:**

1. Go to the Department of Revenue Online Filing and Payments web page at [www.revenue.louisiana.gov/fileonline](http://www.revenue.louisiana.gov/fileonline)
2. Select the "Business Tax Online Payment – All Tax Types" option.
3. Enter your Louisiana Revenue Account Number.
4. Select Tax Payment type.
5. If you have already registered, enter you PIN, otherwise click on New Registration button.
6. New registrations:
  - a. Fill in the registration form with your account number, location address, ZIP code, contact name, phone number, and email address.
  - b. Enter the tax type
  - c. Payment information — *Enter the bank routing and account numbers and the type of bank account.*
  - d. Select your PIN and submit the registration.
7. After successfully registering, enter your PIN and the payment amount.
8. The e-check tax payment must be initiated by the due date of the taxes.

**Note:** Payments submit thru Business Online Payments cannot be deleted and/or changed.

## V. ACH Debit Procedures

If you complete the Electronic Funds Transfer Authorization Agreement, Form R-20193, indicating that you will make electronic payments by ACH Debit, your account and banking information will be forwarded to the state's bank data collection center. Once your information is recorded, you will receive an acknowledgement letter that includes your security access code and instructions for making ACH Debit payments.

### The ACH Debit payments procedures are as follows:

1. Determine the total amount of tax due.
2. Initiate the ACH Debit transmission with the data collection center on or before the due date of the payment.
3. The TXP Banking Convention Addenda Record requires the following information:
  - Louisiana Revenue Account Number
  - Tax Type Code
  - Tax Period End Date
  - Payment Amount
4. File the tax return on or before the filing due date.
5. The payment amount authorized by the taxpayer is transferred from the taxpayer's bank account to the state's bank account.
6. The state's bank provides the information in the ACH file and TXP Addenda Record to the Department of Revenue to allow the payment to be credited to the taxpayer's account.

### ACH Debit—Telephone (Voice) Procedures

The data collection center prompts are shown as "Operator" followed by the appropriate response. To confirm your response, the operator will repeat the information provided.

ACH Debit payments made by telephone (voice) procedures are as follows:

1. Calculate the check digit of the total tax payment amount before placing your call. This calculation ensures that the correct payment amount is initiated and received.

**Note:** *EFT transmissions are not required if there is no tax due.*

The check digit calculation is the sum of the number of digits (including cents) plus the value of all the digits.

#### Example:

Amount of deposit ..... \$ 23,400.50

- a. Count the number of digits ..... 2,3,4,0,0,5,0 = 7
- b. Plus the value of these digits.....  $2+3+4+5 = 14$
- c. The check digit is.....  $7+14 = 21$  (*Retain this number for later verification*)

2. Dial 1-800-510-6592.

Emergency Number 1-414-224-5278 may be used in an emergency, such as the loss of the 800 service in your calling area. Please note that this is not a toll free number.

3. An operator will answer and provide their operator number. You will then be asked if you are performing a correction or an entry. After your response, you will be asked to provide your security access code, which consists of a 5-digit company ID, a 10-digit location number, and a 3-digit tax account password.

**Operator:** "Cash Management Operator" (*record the operator number for future reference*).

**Response:** Security Access Code is:

--	--	--	--	--

Company ID

--	--	--	--	--	--	--	--	--	--

Location Number

--	--	--

Account  
Password

4. **Operator:** “Total Tax Payment”**Respond:** “Field 1 is \$\$\$\$\$\$.00”

Provide the values in dollars and cents. For example, if the Tax Amount is \$23,400.50, say 23 thousand 400 dollars and 50 cents. The maximum value is \$99,999,999.99. If the payment amount exceeds the maximum, multiple payments must be made to pay the total amount due. The operator will repeat each field amount reported. If the amount read back is correct, continue with your next field. If it is not correct, say “no,” and the operator will reenter the tax payment amount.

5. **Operator:** “Tax Type”**Response:** “Filed 2 is NNNNN”

Tax type codes are listed in Section VIII.

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Tax Type Code

6. **Operator:** “Under Protest”

**Response:** If payment is not being made under protest, tell the operator “no value for this field,” if payment is being made under protest, say Field 10 is 99.

7. **Operator:** Tax Period End Date**Response:** “Field 90 is mm/dd/yy” or “mm/yy” for severance tax

If reporting the December 2010 taxable period, say 12/31/10. The tax period end date should be the same as the taxable period indicated on the tax return. If paying income tax estimated tax payments, the tax period end date should be the end date for the Corporation Income and Franchise Tax return (Form CIFT-620) for which the payments are being made. Do not use the estimated payment due dates. Withholding tax periods and end days are included in Section IX.

8. When your reporting is complete, the operator will read you a check digit. Please compare the check digit given to the one you previously calculated and alert the operator if the two do not match.
9. The operator will provide you with a verification (trace) number for your transaction. Please note this number for your records. This number allows the Department of Revenue to trace the transaction if any problem should arise.
10. Your transaction is complete. If you have additional tax payments to report, tell the operator your next security access code beginning with step 3 of the tax payment instructions for the tax type you wish to report.

If you have no additional payments to report, tell the operator that this will be the end of the report.

**ACH Debit — Telephone (Touchtone) Instructions**

**Tax payment information is reported using the following procedures:**

- Call 866-221-8322
- Use the number buttons to enter all numbers.
- Use the \* button to enter a decimal point in a dollar amount or to separate MM\*DD\*YY.
- Use the # button to indicate the end of an entry.
- Enter \*\*\*# at any point during your call to cancel the transaction.

**Initiating a Transmission**

The messages that you will hear from the data collection center are identified as “System.” Your required entry is shown for each prompt.

1. Calculate the check digit of the Total Tax Payment Amount before placing your call. This calculation ensures that the correct payment amount is initiated and received.

**Note:** EFT transmissions are not required if there is no tax due.

The check digit calculation is the sum of the number of digits (*including cents*) plus the value of all the digits.

**Example:**

Amount of deposit ..... \$ 23,400.50

- a. Count the number of digits ..... 2,3,4,0,0,5,0 = 7
- b. Plus the value of these digits.....  $2+3+4+5 = 14$
- c. The check digit is.....  $7+14 = 21$  (Retain this number for later verification)

## 2. Types of Input

Dollar	\$150.55	150.55#	
Number	12345	12345#	
Date	7/25/2011	7*25*11#	
Negative	(\$1.00)	*1*00#	(preceeded with asterisk)
	(\$0.50)	*0*50#	

## 3. Dial 1-866-221-8322.

4. **System:** "Welcome, please enter your ID" (your preassigned security access code consisting of a 5-digit company ID, a 10-digit location number, and 3-digit tax account password, separated by asterisks):

					*										*				#
Company ID					Location Number										Tax Account Password				

5. **System:** "Welcome to the Louisiana Department of Revenue's EFT Service. Enter value for Total Tax Payment."

Enter the Total Tax Payment: \$\$\$\$\$\$\*cc#.

The maximum value is \$99,999,999.99. If the amount of tax that you are paying exceeds the maximum value, a separate transaction is needed for the balance.

The system will calculate a check digit and say, "The check digit is ##. Is this correct?" This number should be compared to your previously calculated number. If the check digit is correct, press 1#; if incorrect, press 0#. If 0 is selected, the system will ask you to reenter your total tax payment. This verification procedure will be repeated after each field entered.

6. **System:** "Enter value for Tax Type Code."

The tax type codes are listed in Section VIII. Your tax type code was also included in the letter you received containing your security codes.

				*
Tax Type Code				

The System will repeat the tax type code and will ask: "Is that correct?" If it is correct, press 1#; if incorrect, press 0#. If 0# is selected, the system will ask you to reenter the tax type code.

7. **System:** "Enter value for under protest."

Enter "1#" if payment is not being made under protest.

Enter "99#" if payment is being made under protest.

8. **System:** "Enter value for Tax Period End Date."

Enter Tax Period End Date: mm/dd/yy#.

**Note:** For the Severance Tax filers, the tax period is entered as mm/yy.

For example, if reporting the December 2010 taxable period, you would enter 12\*31\*10#. The taxable period should be the same as the taxable period denoted on the tax return. When paying income tax declarations, the taxable period indicated should be the period denoted on the Corporation Income and Franchise Tax return (Form CIFT-620). Do not use the due date of the estimated payment. Please refer to Appendix V for withholding tax reporting period designations.

SYSTEM will repeat the tax period end date and will ask: "Is that correct?" If correct, press 1#; if incorrect, press 0#. If 0# is selected, the system will ask you to re-enter the tax period end date.

9. The amount entered will be read back and a check digit may be given. If the value read back is correct and the check digit matches the one previously calculated, enter 1#. If the value is incorrect or the check digits do not match, enter 0#. You will be prompted for the correct value.
10. When your reporting is complete, you will be given a trace number which you should record for possible future reference. This number allows the Louisiana Department of Revenue to trace your transaction if a problem occurs.
11. If you have additional tax payments to report, enter your preassigned security access code beginning with step 3 of the tax payment instructions for the tax type you wish to report.

If you have no additional payments to report, press 0# to end the call.

**System:** "Thank you for using the Louisiana Department of Revenue's EFT Service. Have a good day."

### Correcting a Transaction

1. Corrections made the same day as transmission.

ACH Debit transactions may be corrected only if a correction call is made on the same day the original transaction was entered. To correct information related to a payment under protest, the original transaction must be canceled and a new one initiated. The transaction cannot be changed after transmission.

In order to correct a transaction:

- Call 1-800-669-3110.
- Tell the operator: *"I need to make a correction. My security code is:"*

--	--	--	--	--

Company ID

--	--	--	--	--	--	--	--	--	--

Location Number

--	--	--

Tax Account  
Password

- Tell the operator the original operator's number, the entry date, the original trace number, and the corrected value for each field.
- An operator will call you back with a new trace number for your correction.

2. Corrections made one or more days after transmission

- If the original electronic payment was insufficient to pay the total tax liability, a second transmission should be made to pay the additional amount due.
- If the original payment overpaid the tax liability, call (225) 219-2203 for information as to how to apply for a refund of the overpayment.

### Canceling a Transaction

1. To cancel the current transaction, simply notify the operator at any point during your call. The entire transaction will be canceled.
2. To cancel a transaction later the same day:

- Call 1-800-669-3110.
- Tell the operator: *"I need to cancel a transaction. My security code is:"*

--	--	--	--	--

Company ID

--	--	--	--	--	--	--	--	--	--

Location Number

--	--	--

Tax Account  
Password

- Tell the operator the original trace number.
- An operator will call you back with a new trace number for your cancellation.

### Problems

If you have any difficulty reaching the ACH system or relaying any of the necessary information, please contact the Revenue Processing Center at [eft.revefax@la.gov](mailto:eft.revefax@la.gov).

### Proof of Payment

If a taxpayer uses the ACH Debit payment method, the verification number provided at the time of the transaction will serve as proof that the transaction was completed. No penalties will apply if it can be verified that the taxpayer completed the transmission timely.

## VI. ACH Credit Procedures

1. If you complete the Electronic Funds Transfer Authorization Agreement, Form R-20193, indicating that you will make electronic payments by ACH Credit, you must use the State of Louisiana, Department of Revenue's bank transit/routing and bank account numbers as follows:

Bank Transit/Routing Number:..... 065400137

Bank Name: ..... Chase JP Morgan, Louisiana, N.A.

Bank Account Number: ..... 7900406139

Bank Account Title: ..... Louisiana Department of Revenue Electronic Funds Account

LDR's Originator Number:..... 1726000805

2. ACH credits must be accompanied by the TXP Banking Convention Addenda Record to ensure that the tax payment is properly identified.

The TXP Banking Convention Addenda Record must contain the following tax account information:

- Louisiana Revenue Account Number
- Tax Type Code
- Tax Period End Date
- Payment Amount Type
- Payment Amount

### ACH Credit Procedures

After registering to make tax payments using the ACH Credit Payment Method, procedures are as follows:

1. Determine the total amount of tax due.
2. Initiate the ACH Credit transaction using the National Automated Clearinghouse Association (*NACHA*) CCD+ entry and the TXP Banking Convention Addenda Record.
3. File the tax return on or before the filing due date.
4. The payment will be transferred from the taxpayer's bank account to the State of Louisiana's bank account as scheduled.
5. The State of Louisiana's bank will provide the ACH file and TXP Addenda Record to the Department of Revenue so that the payments is credited to the proper tax account and period.

### ACH Credit Testing

- To ensure that ACH data can be processed, a test transmission with an addenda record should be submitted before real data is transmitted. The test transmission should have a payment amount of at least a penny.
- After completion of the test, contact the Electronic Customer Service at [eft.revefax@la.gov](mailto:eft.revefax@la.gov) to verify that the correct data was received.

**Note:** Allow a few days for processing.

### Summary of ACH File Requirements

1. Each ACH file begins with a File Header Record.
2. After the File Header, there may be several separate batches.
3. Each batch begins with a Batch Header Record followed by one or more Entry Detail Records. A TXP Addenda Record is required for each Entry Detail Record.
4. At the end of each batch there is a Batch Control Record.
5. At the end of each file there is a File Control Record.

**The records in ACH Credit file must be in the following sequence:**

1. ACH Header Label Record
2. File Header Record
3. Batch #1
  - Company/Batch Header Record
  - Entry Detail Records with TXP Addenda Records
  - Company/Batch Control Record
4. Batch #2
  - Company/Batch Header Record
  - Entry Detail Records with TXP Addenda Records
  - Company/Batch Control Record
5. Batch #n
  - Company/Batch Header Record
  - Entry Detail Records with TXP Addenda Records
  - Company/Batch Control Record
6. File Control Record
7. ACH Trailer Label Record

Any other sequence will cause the file to be rejected.

**ACH File Structure**

The following is a brief description of the ACH file structure. Refer to *NACHA's ACH Rules: A Complete Guide to Rules & Regulations Governing the ACH Network* for more detailed information.

**1. File Header Record**

The File Header Record contains information about the file originator, when the file was prepared, and the processing bank.

**2. Company Batch Header Record**

The Company Batch Header Record contains the detail records including the standard entry class, the effective date, and the description that indicates that it is a tax payment. The Company Batch Header Record may also indicate the effective date of all transactions within the batch.

**3. Entry Detail Records**

Entry Detail Records contain information sufficient to relate the entry to the Depositing Financial Institution account number, identification number, name, and the credit amount. The information in the Company Batch Header Record must be incorporated with the Entry Detail Records to fully describe the entry and all participants in the transaction.

**4. Company Batch Control Record**

The Company Batch Control Record contains the counts, the hash, and total dollar controls for the preceding detail entries within the indicated batch.

**5. File Control Record**

The File Control Record contains dollar, entry, and hash total accumulations from the company batch control records in the file. This record also contains counts for the number of blocks and the number of batches within the file.



## ACH Credit TXP Addenda Record Requirements

The TXP Addenda Record is used by financial institutions to report tax payments. The information is included in the free form portion of the Addenda Record (positions 4-83) and must include the following information:

### 1. Louisiana Revenue Account Number

The Louisiana Revenue Account Number field is a 10-character numeric field assigned by the Louisiana Department of Revenue.

**Example:** Louisiana Revenue Account Number - 1234567890

**Caution:** Do not include any dashes.

### 2. Tax Type Code

Valid Tax Type Codes are listed in Section VIII. If you have questions about Tax Type Codes, please call (225) 219-2203.

### 3. Tax Period End Date

The Tax Period End Date field is a 6-digit numeric field in the order of YYMMDD. This field must indicate the last day of the period covered by the related tax return.

**Example:** December 2009 Tax Period End Date would be 091231.

**Caution:** When paying estimated income tax, the taxable period is the tax return end date. Do not use the due date of the estimated payment.

### 4. Payment Amount Type

The Amount Type field is a 1-character alphanumeric field. "T" indicates a regular tax payment. "U" indicates a payment under protest.

### 5. Payment Amount

The Amount field is a 10-digit numeric field including the cents. For example, the amount \$1,234,567.89 would be populated in the field as 123456789.

If the amount of tax that you are paying exceeds \$99,999,999.99, transmit multiple transactions to pay the total amount due.

To ensure proper credit for the EFT payment, extreme care must be exercised in providing the correct information in the TXP Addenda Record.

## Requirements for the TXP Addenda Record

Field Name Data Elements and Separators	Field Size	Position		Contents
		Start	End	
Segment Identifier	3	01	03	TXP
Separator	1	04	04	*
Louisiana Revenue Account Number	10	05	14	Numeric
Separator	1	15	15	*
Tax Type Code	5	16	20	See Section VIII
Separator	1	21	21	*
Tax Period End Date	6	22	27	YYMMDD (numeric)
Separator	1	28	28	*
Payment Amount Type <sup>1</sup>	1	29	29	T=Tax, U=Under Protest
Separator	1	30	30	*
Payment Amount	10	31	40	\$\$\$\$\$\$\$cc
Terminator	1	41	41	\
Filler	39	42	80	Spaces

<sup>1</sup> A separate transmission must be made for payments under protest.

### Company Batch Header Record

The TXP Addenda Record can be damaged or fragmented in transmission because of error or software problems. Since the addenda record identifies the tax payment, it is critical that the Company Batch Header Record include information needed to classify the payment.

It is recommended that the Company Batch Header Record contain the following information

Field Name	Recommended Contents
Company Name	The first 16 characters of the company name.
Company Identification	The number "1" plus the Federal Employer Identification Number
Company Entry Description	"TaxPayment"

### Entry Detail Records

It is recommended that the Entry Detail Records contain the following information

Field Name	Recommended Contents
Individual Identification Number	The same Taxpayer Identification Number submitted in the TXP Addenda Record. The data should be left justified and zero filled.
Individual Name	The first 22 characters of the taxpayer name.

See NACHA's annual ACH Rules: "A Complete Guide to Rules and Regulations Governing the ACH Network" for a more complete description of the Entry Detail Records.

### Proof of Payment

ACH Credit payments are initiated by the taxpayer's bank and the taxpayer is responsible for the accuracy and proper completion of the process. To prove timely compliance, the taxpayer must provide the following:

- Proof that the transaction was timely initiated.
- Proof that the transmission contained the correct information for the NACHA CCD+ entry and the required TXP Banking Convention Addenda Record.
- Proof that there were sufficient funds in the account at the time of payment.
- Proof that the financial institution properly completed the transaction in a timely manner.

### Payments Made Under Protest

ACH Credit payments made under protest must contain a "U" in the amount type field of the free form addenda record.

The amount remitted under protest will be held in an escrow account for 30 days from the date of the payment. If the taxpayer files suit for recovery of the tax within 30 days, the funds will continue to be held in escrow. If the taxpayer fails to timely file suit for recovery, the funds will be deposited in general funds at the end of the 30-day period.

### Correcting ACH Credit Payment Errors

ACH Credit errors cannot be corrected after transmission.

- If the original electronic payment was insufficient to pay the total tax liability, a second transmission should be made to pay the additional amount due.
- If the original payment overpaid the tax liability, contact the Revenue Processing Center at EFT.REVEFAX@LA.GOV. for information as to how to apply for a refund of the overpayment.

## VII. Immediately Investible Funds

Payments required to be made by electronic funds transfer must be paid electronically or by delivery of immediately investible funds, which include cash, cashier's checks, and money orders. Immediately investible funds do not include FedWire transfers.

Taxpayers choosing to pay by immediately investible funds must deliver their payment and tax return to the Department in person or by courier between 8:00 a.m. and 4:30 p.m. on or before the due date of the return. If the due date falls on a weekend or a Louisiana legal holiday, the payment and return must be delivered on the first business day thereafter. Bank or Federal Reserve holidays do not affect the due date of immediately investible funds.

### Proof of Payment

When delivering immediately investible funds to the Department, the person making the delivery should obtain a payment receipt to be kept as proof that the funds were received. If it is later determined that the remittance was not in the form of immediately investible funds, the payment will be considered late and the penalties will apply.

**Tax assistance is available, by appointment only, at the following offices of the Louisiana Department of Revenue:**

**Baton Rouge Main Office**

617 North Third Street  
Baton Rouge, LA 70802-5428  
(225) 219-2112

**Alexandria Regional Office**

900 Murray Street  
Room B-100  
Alexandria, LA 71301-7643  
(318) 487-5333

**Lafayette Regional Office**

825 Kaliste Saloom Road  
Brandywine III, Suite 150  
Lafayette, LA 70508-4237  
(337) 262-5455

**Lake Charles Regional Office**

One Lakeshore Drive, Suite 1550  
Lake Charles, LA 70629-0001  
(337) 491-2504

**Monroe Regional Office**

122 St. John Street, Room 105  
Monroe, LA 71201-7338  
(318) 362-3151

**New Orleans Regional Office**

1450 Poydras, Suite 800  
New Orleans, LA 70112-0800  
(504) 568-5233

**Shreveport Regional Office**

1525 Fairfield Avenue  
Shreveport, LA 71101-4371  
(318) 676-7505

**VIII. Tax Type Codes**

<b>Tax Description</b>	<b>Tax Code</b>
<b>CORPORATION INCOME/FRANCHISE</b>	
Accounts receivable or audit payment. . . . .	02001
Estimated income tax payment . . . . .	02100
Registration or payment with original or amended return . . . . .	02200
Income tax payment with extension . . . . .	02400
<b>EXCISE</b>	
<b>Alcohol</b>	
Registration or payment with original or amended return . . . . .	06401
Accounts receivable or audit payment. . . . .	06402
<b>Beer</b>	
Registration or payment with original or amended return . . . . .	06301
Accounts receivable or audit payment. . . . .	06302
<b>Gasoline dealer</b>	
Registration or payment with original or amended return . . . . .	05101
Accounts receivable or audit payment. . . . .	05102
<b>Gasoline jobber</b>	
Registration or payment with original or amended return . . . . .	05111
Accounts receivable or audit payment. . . . .	05112
<b>Gasoline user</b>	
Registration or payment with original or amended return . . . . .	05121
Accounts receivable or audit payment. . . . .	05122
<b>Hazardous waste</b>	
Registration or payment with original or amended return . . . . .	09001
Accounts receivable or audit payment. . . . .	09002
<b>IFTA Licensees [companies]</b>	
Registration or payment with original or amended return . . . . .	06101
Accounts receivable or audit payment. . . . .	06102
<b>IFTA Jurisdictions [other states]</b>	
Registration or payment with original or amended return . . . . .	06201
Accounts receivable or audit payment. . . . .	06202
<b>Inspection and supervision</b>	
Registration or payment with original or amended return . . . . .	15001
Accounts receivable or audit payment. . . . .	15002
<b>Special fuels decals</b>	
Registration or payment with original or amended return . . . . .	05221
Accounts receivable or audit payment. . . . .	05222
<b>Special fuels supplier</b>	
Registration or payment with original or amended return . . . . .	05201
Accounts receivable or audit payment. . . . .	05202
<b>Special fuels user/Interstate Motor Fuel</b>	
Registration or payment with original or amended return . . . . .	05211
Accounts receivable or audit payment. . . . .	05212
<b>Tobacco permits</b>	
Registration or payment with original or amended return . . . . .	07321
Accounts receivable or audit payment. . . . .	07322

Tax Description	Tax Code
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**Tobacco**

Registration or payment with original or amended return . . . . .	07301
Accounts receivable or audit payment. . . . .	07302

**Transportation and communication**

Registration or payment with original or amended return . . . . .	15011
Accounts receivable or audit payment. . . . .	15012

**Wines Direct Shipper**

Registration or payment with original or amended return . . . . .	06601
Accounts receivable or audit payment. . . . .	06602

**MOTOR FUELS****Fuel Floor Stock**

Registration or payment with original or amended return . . . . .	05301
Accounts receivable or audit payment. . . . .	05302

**Fuel Backup**

Registration or payment with original or amended return . . . . .	05401
Accounts receivable or audit payment. . . . .	05402

**Terminal Operator (Monthly or Annual)**

Registration or payment with original or amended return . . . . .	05501
Accounts receivable or audit payment. . . . .	05502

**Transporter**

Registration or payment with original or amended return . . . . .	05601
Accounts receivable or audit payment. . . . .	05602

**Importer**

Registration or payment with original or amended return . . . . .	05701
Accounts receivable or audit payment. . . . .	05702

**Distributor/Exporter/Blender**

Registration or payment with original or amended return . . . . .	05801
Accounts receivable or audit payment. . . . .	05802

**Supplier/Permissive Supplier**

Registration or payment with original or amended return . . . . .	05901
Accounts receivable or audit payment. . . . .	05902

**Aviation Fuel**

Registration or payment with original or amended return . . . . .	06001
Accounts receivable or audit payment. . . . .	06002

**SALES****General Sales (R-1029)**

Registration or payment with original or amended return . . . . .	04101
Accounts receivable or audit payment. . . . .	04102

**Automobile Rental Excise Tax (R-1329)**

Registration or payment with original or amended return . . . . .	04111
Accounts receivable or audit payment. . . . .	04112

**Hotel/Motel Jefferson/Orleans (R-1029 DS)**

Registration or payment with original or amended return . . . . .	04121
Accounts receivable or audit payment. . . . .	04122

<b>Tax Description</b>	<b>Tax Code</b>
<b>NOEH Hotel Room Occupancy Tax (R-1325)</b>	
Registration or payment with original or amended return . . . . .	04131
Accounts receivable or audit payment. . . . .	04132
<b>Pre Paid Phone Fee (R-1140)</b>	
Registration or payment with original or amended return . . . . .	04151
Accounts receivable or audit payment. . . . .	04152
<b>Statewide Hotel/Motel (R-1029 H/M)</b>	
Registration or payment with original or amended return . . . . .	04141
Accounts receivable or audit payment. . . . .	04142
<b>SEVERANCE</b>	
<b>Oil</b>	
Registration or payment with original or amended return . . . . .	08100
Accounts receivable or audit payment. . . . .	08101
<b>Gas</b>	
Registration or payment with original or amended return . . . . .	08200
Accounts receivable or audit payment. . . . .	08201
<b>Minerals</b>	
Registration or payment with original or amended return . . . . .	08600
Accounts receivable or audit payment. . . . .	08601
<b>Timber</b>	
Registration or payment with original or amended return . . . . .	08700
Accounts receivable or audit payment. . . . .	08701
<b>Oilfield Site Restoration (Gas )</b>	
Registration or payment with original or amended return . . . . .	08211
Accounts receivable or audit payment. . . . .	08212
<b>Oilfield Site Restoration (Oil )</b>	
Registration or payment with original or amended return . . . . .	08111
Accounts receivable or audit payment. . . . .	08112
<b>Natural Gas Franchise Tax . . . . .</b>	<b>08220</b>
<b>WITHHOLDING</b>	
Registration or payment with or without original or amended return . . . . .	01100
Accounts receivable or audit payment. . . . .	01101

## IX. Withholding Tax Payments and Due Dates

### Monthly Payment Frequency

Monthly payments are due by the last day of the month following the month in which taxes were withheld. Electronic payments must be initiated by the State's bank by the statutory due date. Refer to page 3 for more information on transmission deadlines.

Wages Paid	Tax Period End Date	Due Date
01/01/YY–01/31/YY	01/31/YY	02/28/YY*
02/01/YY–02/28/YY*	02/28/YY	03/31/YY
03/01/YY–03/31/YY	03/31/YY	04/30/YY
04/01/YY–04/30/YY	04/30/YY	05/31/YY
05/01/YY–05/31/YY	05/31/YY	06/30/YY
06/01/YY–06/30/YY	06/30/YY	07/31/YY
07/01/YY–07/31/YY	07/31/YY	08/31/YY
08/01/YY–08/31/YY	08/31/YY	09/30/YY
09/01/YY–09/30/YY	09/30/YY	10/31/YY
10/01/YY–10/31/YY	10/31/YY	11/30/YY
11/01/YY–11/30/YY	11/30/YY	12/31/YY
12/01/YY–12/31/YY	12/31/YY	01/31/YY

\*02/29/YY in leap years

### Quarterly Payment Frequency

Quarterly payments are due by the last day of the month following the month in which taxes were withheld. Electronic payments must be initiated in time to be received by the State's bank by the statutory due date. Refer to page 3 for more information on transmission deadlines.

Wages Paid	Tax Period End Date	Due Date
01/01/YY–03/31/YY	03/31/YY	04/30/YY
04/01/YY–06/30/YY	06/30/YY	07/31/YY
07/01/YY–09/30/YY	09/30/YY	10/31/YY
10/01/YY–12/31/YY	12/31/YY	01/31/YY



### Semi-Monthly Payment Frequency

Semi-monthly payments for taxes withheld between the 1st and 15th day of the month are due by the last day of the month during which the taxes was withheld. Payments for taxes withheld between the 16th and last day of the month are due by the 15th day of the following month. Electronic payments must be initiated in time to be received by the State's bank by the statutory due date. Refer to page 3 for more information on transmission deadlines.

Wages Paid	Tax Period End Date	Due Date
01/01/YY–01/15/YY	01/15/YY	01/31/YY
01/16/YY–01/31/YY	01/31/YY	02/15/YY
02/01/YY–02/15/YY	02/15/YY	02/28/YY*
02/16/YY–02/28/YY*	02/28/YY*	03/15/YY
03/01/YY–03/15/YY	03/15/YY	03/31/YY
03/16/YY–03/31/YY	03/31/YY	04/15/YY
04/01/YY–04/15/YY	04/15/YY	04/30/YY
04/16/YY–04/30/YY	04/30/YY	05/15/YY
05/01/YY–05/15/YY	05/15/YY	05/31/YY
05/16/YY–05/31/YY	05/31/YY	06/15/YY
06/01/YY–06/15/YY	06/15/YY	06/30/YY
06/16/YY–06/30/YY	06/30/YY	07/15/YY
07/01/YY–07/15/YY	07/15/YY	07/31/YY
07/16/YY–07/31/YY	07/31/YY	08/15/YY
08/01/YY–08/15/YY	08/15/YY	08/31/YY
08/16/YY–08/31/YY	08/31/YY	09/15/YY
09/01/YY–09/15/YY	09/15/YY	09/30/YY
09/16/YY–09/30/YY	09/30/YY	10/15/YY
10/01/YY–10/15/YY	10/15/YY	10/31/YY
10/16/YY–10/31/YY	10/31/YY	11/15/YY
11/01/YY–11/15/YY	11/15/YY	11/30/YY
11/16/YY–11/30/YY	11/30/YY	12/15/YY
12/01/YY–12/15/YY	12/15/YY	12/31/YY
12/16/YY–12/31/YY	12/31/YY	01/15/YY

\*02/29/YY in leap years